

Telecommunications Services Subject to Municipal Telecommunications License Tax

Audit Period: 07/01/2004 - 08/31/2005

Interest Accrued to: 12/14/2005

Location	City - County Code	07/01/2004 thru 09/30/2004			10/01/2004 thru 12/31/2004			01/01/2005 thru 03/31/2005			04/01/2005 thru 08/31/2005		
		(a) Gross Receipts	(b) Tax Rate	(c) (a)x(b) Tax Due	(a) Gross Receipts	(b) Tax Rate	(c) (a)x(b) Tax Due	(a) Gross Receipts	(b) Tax Rate	(c) (a)x(b) Tax Due	(a) Gross Receipts	(b) Tax Rate	(c) (a)x(b) Tax Due
Beaver County	01-000												
Beaver City	01-002		4.00%			4.00%			4.00%			4.00%	
Milford	01-008		4.00%			4.00%			4.00%			4.00%	
Minersville	01-009								4.00%			4.00%	
Box Elder County	02-000												
Bear River	02-004		4.00%			4.00%			4.00%			4.00%	
Brigham	02-017		4.00%			4.00%			4.00%			4.00%	
Garland	02-044		4.00%			4.00%			4.00%			4.00%	
Mantua	02-069					4.00%			4.00%			4.00%	
Portage	02-092					4.00%			4.00%			4.00%	
Tremonton	02-113		4.00%			4.00%			4.00%			4.00%	
Willard	02-120		4.00%			4.00%			4.00%			4.00%	
Cache County	03-000												
Hyrum	03-033		0.90%			0.90%			0.90%			0.90%	
Logan	03-038		4.00%			4.00%			4.00%			4.00%	
Millville	03-044		3.00%			3.00%			3.00%			3.00%	
Providence	03-056		4.00%			4.00%			4.00%			4.00%	
Richmond	03-059		4.00%			4.00%			4.00%			4.00%	
River Heights	03-060		4.00%			4.00%			4.00%			4.00%	
Smithfield	03-062		4.00%			4.00%			4.00%			4.00%	
Wellsville	03-076		4.00%			4.00%			4.00%			4.00%	
Nibley	03-098		4.00%			4.00%			4.00%			4.00%	
Carbon County	04-000												
Helper	04-016		4.00%			4.00%			4.00%			4.00%	
Price	04-035		4.00%			4.00%			4.00%			4.00%	
Sunnyside	04-046		4.00%			4.00%			4.00%			4.00%	
Wellington	04-053		4.00%			4.00%			4.00%			4.00%	
East Carbon	04-058		4.00%			4.00%			4.00%			4.00%	
Daggett County	05-000												
(none)													
Davis County	06-000												
Bountiful	06-004		4.00%			4.00%			4.00%			4.00%	
Centerville	06-006		4.00%			4.00%			4.00%			4.00%	

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		(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)
		Gross Receipts	Tax Rate	(a)x(b) Tax Due	Gross Receipts	Tax Rate	(a)x(b) Tax Due	Gross Receipts	Tax Rate	(a)x(b) Tax Due	Gross Receipts	Tax Rate	(a)x(b) Tax Due
Clearfield	06-008		4.00%			4.00%			4.00%			4.00%	
Farmington	06-017		4.00%			4.00%			4.00%			4.00%	
Kaysville	06-026		4.00%			4.00%			4.00%			4.00%	
Layton	06-030		4.00%			4.00%			4.00%			4.00%	
North Salt Lake	06-035		4.00%			4.00%			4.00%			4.00%	
South Weber	06-045		4.00%			4.00%			4.00%			4.00%	
Sunset	06-048		4.00%			4.00%			4.00%			4.00%	
Syracuse	06-049		4.00%			4.00%			4.00%			4.00%	
West Point	06-056		4.00%			4.00%			4.00%			4.00%	
Woods Cross	06-057		2.00%			2.00%			2.00%			2.00%	
Clinton	06-059		4.00%			4.00%			4.00%			4.00%	
West Bountiful	06-061		4.00%			4.00%			4.00%			4.00%	
Duchesne County	07-000												
Duchesne City	07-008		4.00%			4.00%			4.00%			4.00%	
Myton	07-017		4.00%			4.00%			4.00%			4.00%	
Roosevelt	07-019		4.00%			4.00%			4.00%			4.00%	
Emery County	08-000												
Castle Dale	08-001		4.00%			4.00%			4.00%			4.00%	
Garfield County	09-000												
Boulder	09-002		4.00%			4.00%			4.00%			4.00%	
Escalante	09-005		4.00%			4.00%			4.00%			4.00%	
Hatch	09-006		4.00%			4.00%			4.00%			4.00%	
Panguitch	09-011		4.00%			4.00%			4.00%			4.00%	
Grand County	10-000												
Moab	10-011											3.00%	
Iron County	11-000												
Cedar City	11-003		4.00%			4.00%			4.00%			4.00%	
Enoch	11-005		4.00%			4.00%			4.00%			4.00%	
Kanarraville	11-012		4.00%			4.00%			4.00%			4.00%	
Parowan	11-019		4.00%			4.00%			4.00%			4.00%	
Brian Head	11-028		4.00%			4.00%			4.00%			4.00%	
Juab County	12-000												
Eureka	12-009								4.00%			4.00%	

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Nephi	12-026		4.00%			4.00%			4.00%			4.00%	
Kane County	13-000												
Kanab	13-004		4.00%			4.00%			4.00%			4.00%	
Millard County	14-000												
Delta	14-010		4.00%			4.00%			4.00%			4.00%	
Fillmore	14-014		4.00%			4.00%			4.00%			4.00%	
Hinckley	14-023								4.00%			4.00%	
Scipio	14-040		4.00%			4.00%			4.00%			4.00%	
Morgan County	15-000												
Morgan City	15-007		4.00%			4.00%			4.00%			4.00%	
Piute County	16-000												
(none)													
Rich County	17-000												
Randolph	17-005		4.00%			4.00%			4.00%			4.00%	
Woodruff	17-010								4.00%			4.00%	
Salt Lake County	18-000												
Alta	18-003		4.00%			4.00%			4.00%			4.00%	
Bluffdale	18-019		4.00%			4.00%			4.00%			4.00%	
Draper	18-039		4.00%			4.00%			4.00%			4.00%	
Holladay	18-065		4.00%			4.00%			4.00%			4.00%	
Midvale	18-093		4.00%			4.00%			4.00%			4.00%	
Murray	18-096		4.00%			4.00%			4.00%			4.00%	
Riverton	18-118		4.00%			4.00%			4.00%			4.00%	
Salt Lake City	18-122		4.00%			4.00%			4.00%			4.00%	
Sandy	18-131		4.00%			4.00%			4.00%			4.00%	
South Jordan	18-138		4.00%			4.00%			4.00%			4.00%	
South Salt Lake	18-139		4.00%			4.00%			4.00%			4.00%	
West Valley City	18-167		4.00%			4.00%			4.00%			4.00%	
San Juan County	19-000												
Monticello	19-009					4.00%			4.00%			4.00%	
Sanpete County	20-000												
Centerfield	20-004		4.00%			4.00%			4.00%			4.00%	
Ephraim	20-008		4.00%			4.00%			4.00%			4.00%	

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Gunnison	20-014		4.00%			4.00%			4.00%			4.00%	
Mayfield	20-021					4.00%			4.00%			4.00%	
Moroni	20-023		4.00%			4.00%			4.00%			4.00%	
Mt. Pleasant	20-024		4.00%			4.00%			4.00%			4.00%	
Sevier County	21-000												
Elsinore	21-014		4.00%			4.00%			4.00%			4.00%	
Monroe	21-031		4.00%			4.00%			4.00%			4.00%	
Redmond	21-033		4.00%			4.00%			4.00%			4.00%	
Richfield	21-034		3.00%			3.00%			3.00%			3.00%	
Summit County	22-000												
Oakley	22-029		4.00%			4.00%			4.00%			4.00%	
Park City	22-030		4.00%			4.00%			4.00%			4.00%	
Tooele County	23-000												
Stockton	23-046		4.00%			4.00%			4.00%			4.00%	
Tooele City	23-048		4.00%			4.00%			4.00%			4.00%	
Wendover	23-052		4.00%			4.00%			4.00%			4.00%	
Uintah County	24-000												
Naples	24-014		4.00%			4.00%			4.00%			4.00%	
Vernal	24-024		4.00%			4.00%			4.00%			4.00%	
Ballard	24-028		4.00%			4.00%			4.00%			4.00%	
Utah County	25-000												
Alpine	25-001		4.00%			4.00%			4.00%			4.00%	
American Fork	25-002		4.00%			4.00%			4.00%			4.00%	
Lehi	25-066		4.00%			4.00%			4.00%			4.00%	
Lindon	25-070		4.00%			4.00%			4.00%			4.00%	
Mapleton	25-073		4.00%			4.00%			4.00%			4.00%	
Orem	25-083		4.00%			4.00%			4.00%			4.00%	
Payson	25-085		4.00%			4.00%			4.00%			4.00%	
Pleasant Grove	25-088		4.00%			4.00%			4.00%			4.00%	
Provo	25-090		4.00%			4.00%			4.00%			4.00%	
Salem	25-096		2.20%			2.20%			2.20%			2.20%	
Santaquin	25-097		4.00%			4.00%			4.00%			4.00%	
Saratoga Springs	25-098		4.00%			4.00%			4.00%			4.00%	

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Highland	25-099		4.00%			4.00%			4.00%			4.00%	
Spanish Fork	25-103		0.50%			0.50%			0.50%			0.50%	
Springville	25-106		4.00%			4.00%			4.00%			4.00%	
Vineyard	25-117		4.00%			4.00%			4.00%			4.00%	
Cedar Hills	25-123		3.33%			3.33%			3.33%			3.33%	
Elk Ridge	25-124		4.00%			4.00%			4.00%			4.00%	
Woodland Hills	25-125		4.00%			4.00%			4.00%			4.00%	
Wasatch County	26-000												
Charleston	26-003		4.00%			4.00%			4.00%			4.00%	
Heber	26-008		4.00%			4.00%			4.00%			4.00%	
Midway	26-011		4.00%			4.00%			4.00%			4.00%	
Park City East	26-013		4.00%			4.00%			4.00%			4.00%	
Washington County	27-000												
Apple Valley	27-002											4.00%	
Enterprise	27-005		4.00%			4.00%			4.00%			4.00%	
Hurricane	27-008		4.00%			4.00%			4.00%			4.00%	
Ivins	27-010		4.00%			4.00%			4.00%			4.00%	
La Verkin	27-011		4.00%			4.00%			4.00%			4.00%	
St George	27-020		4.00%			4.00%			4.00%			4.00%	
Santa Clara	27-021		4.00%			4.00%			4.00%			4.00%	
Springdale	27-023		4.00%			4.00%			4.00%			4.00%	
Washington City	27-027		2.00%			2.00%			2.00%			2.00%	
Hildale	27-035		4.00%			4.00%			4.00%			4.00%	
Wayne County	28-000												
(none)													
Weber County	29-000												
Harrisville	29-016		4.00%			4.00%			4.00%			4.00%	
Hooper	29-018		4.00%			4.00%			4.00%			4.00%	
Huntsville	29-019		2.00%			2.00%			2.00%			2.00%	
North Ogden	29-026		4.00%			4.00%			4.00%			4.00%	
Ogden	29-027		4.00%			4.00%			4.00%			4.00%	
Plain City	29-030		4.00%			4.00%			4.00%			4.00%	
Pleasant View	29-031		4.00%			4.00%			4.00%			4.00%	

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		(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)
		Gross Receipts	Tax Rate	(a)x(b) Tax Due	Gross Receipts	Tax Rate	(a)x(b) Tax Due	Gross Receipts	Tax Rate	(a)x(b) Tax Due	Gross Receipts	Tax Rate	(a)x(b) Tax Due
Roy	29-037		4.00%			4.00%			4.00%			4.00%	
South Ogden	29-040		4.00%			4.00%			4.00%			4.00%	
Uintah	29-043		4.00%			4.00%			4.00%			4.00%	
Washington Terrace	29-049		4.00%			4.00%			4.00%			4.00%	
West Haven	29-051		4.00%			4.00%			4.00%			4.00%	
TOTALS													

(d) Interest Factor

1.0457

(d) 1.0381

(d) 1.0283

(d) 1.0149

(c)x(d)

(c)x(d)

(c)x(d)

(c)x(d)

(e) Tax &

Interest

(e)

(e)

(e)

Business Name:

Federal ID#:

Total
Tax &
Interest

(f)

(e)+(e)+(e)+(e)

Instructions:

From your books and records enter the gross receipts of your telecommunications services within the proper reporting period for each municipality. Once you have entered all gross receipts for the four (4) periods for each municipality, multiply the (a) **Gross Receipts** amounts by the (b) **Tax Rate** to arrive at the (c) **Tax Due**. (If you are using the Microsoft Excel version of this worksheet, formulas are in place to calculate the (c) Tax Due and total the amounts for each period. Only Gross Receipts values, Business Name and Federal ID# need to be entered. The Excel file can be found at <http://tax.utah.gov/selfreview> (select the **Municipal Telecommunications License Tax** link).)

Multiply the (c) **Tax Due** totals for each period by the (d) **Interest Factor** for that quarter to arrive at the (e) **Tax & Interest**. The (f) **Total Tax and Interest** amount and the (e) **Tax & Interest** amounts for each period need to be entered in Section B of the **Summary**.

Note:

This worksheet contains all the taxing jurisdictions and accompanying Municipal Telecommunication License Tax rates. Also included is the interest factor for each period. The "Interest Factor" is a weighted average based on a 3% annual statutory interest rate in effect from 07/01/2004 through 12/31/2004 and 4% in effect from 01/01/2005 through 08/31/2005. This "Interest Factor" is intended to save you time and effort by allowing you to report your taxable purchases for this project mainly on a quarterly basis rather than on a monthly basis.